In the Supreme Court of the United States

OCTOBER TERM, 1926

No. 1056

FANNIE E. UNTERMYER, AS EXECUTRIX, AND EDWARD D. Untermyer, as Executor, under the last will and testament of Isaac Untermyer, deceased, petitioners

v.

CHARLES W. ANDERSON, AS COLLECTOR OF INTERNAL Revenue of the United States of America for the Third District of New York

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ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SECOND CIRCUIT

MEMORANDUM FOR RESPONDENT

The Collector does not oppose the petition.

The question is as to the constitutionality of those provisions of the Revenue Act of 1924 which impose a tax on gifts. The same question is presented in No. 779, *John W. Blodgett* v. *Charles Holden, Collector of Internal Revenue,* pending before this Court on certificate from the United States Circuit Court of Appeals for the Sixth Circuit, and No. 966,

George McNeir v. *Charles W. Anderson, Collector of Internal Revenue,* pending on writ of certiorari to the United States Circuit Court of Appeals for the Second Circuit. Under the circumstances issuing of the writ prayed for is necessary at least to preserve the rights of petitioners pending decision by this Court as to the constitutionality of the gift-tax provisions of the statute.

Respectfully submitted.

WILLIAM D. MITCHELL,
Solicitor General.

APRIL, 1927.

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